



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

FGMSD

117530

B-159613

SEP 17 1979

RELEASED

The Honorable Cecil D. Andrus
The Secretary of the Interior

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Dear Mr. Secretary:

It is my pleasure to approve the [accounting system design for the Office of the Secretary, including a revised accounting principles and standards statement, as requested in a letter of September 4, 1979, from your Acting Deputy Assistant Secretary--Policy, Budget, and Administration. The design is adequate and conforms in all material respects with the accounting principles and standards statement.

Department of Interior

In evaluating the system design we looked at the automated data processing functions primarily to determine their adequacy as to internal controls, audit trails, data integrity, and consistency with accounting specifications.

To maintain an approved status, any planned changes in the accounting system design should be discussed with our representatives and, if deemed significant, submitted formally for approval.

We suggest that your internal auditors periodically review the accounting system after it has been fully implemented to be sure it is operating as prescribed. At some future date, we will examine selected aspects of the system and advise you whether they are functioning effectively and in accordance with the approved design.

We commend the Department for developing an accounting system that will improve the ability of your Office to better direct its various operations and financial affairs. We look forward to working with your staff during fiscal year 1980 in order that the designs of the Department's remaining accounting systems may be submitted for approval.

Sincerely yours,

Stanley Elmer B. Staats

Comptroller General
of the United States



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Letter Report

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